

***United States Court of Appeals
for the Second Circuit***



APPENDIX

APPENDIX

74-2551

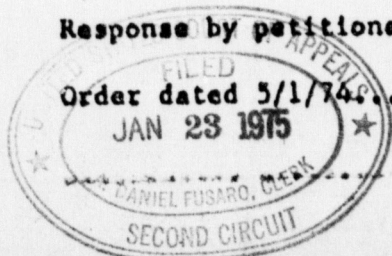
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VIVIEN KELLEMS,
Petitioner
vs.
COMMISSIONER OF INTERNAL REVENUE,
Respondent

Tax Court Docket Nos. 3789-71, 8862-72, 6033-73

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Commissioner of Internal Revenue
Docket Nos. 3789-71, 8862-72, 6033-73
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The following exhibits are separately certified:

Exhibits 1-A thru 7-G attached to stipulation of facts;

Petitioner's exhibits 16 thru 18 admitted in evidence.

UNITED STATES TAX COURT

GENERAL DOCKET

3789-71

DOCKET NO. _____

VIVIEN KELLEMS

Newberry Road

East Haddam, Connecticut

PETITIONER.

VS.

COMMISSIONER OF INTERNAL REVENUE,

RESPONDENT.

APPEARANCES FOR PETITIONER:

~~David R. Shelton, Hurdley Building,~~
~~Washington, D.C. (W/D 11/12/73)~~

NAME

ADDRESS

Date Month Day Year	Filings and Proceedings	Action	Served
June 7, 1971	PETITION FILED: FEE PAID June 7, 1971		June 9, 1971
June 7, 1971	REQUEST by Petr. for trial at Washington, D.C. filed	GRANTED June 9, 1971	June 9, 1971
Jul 22, 1971	ANSWER filed by Resp		Jul 23, 1971
Nov. 12, 1973	MOTION by David R. Shelton to withdraw as counsel of record. (Consent by Petr.)	GRANTED Nov. 12, 1973	NOV 18 1973
Feb. 25, 1974	NOTICE Of Trial on June 3, 1974 at Washington, B.C.		Feb. 25, 1974
April 11, 1974	MOTION by Resp. to consolidate #3789-71, #8862-72, & #6033-73 for Trial, Briefing and Opinion. (No Obj. Petr.)		
Apr. 12, 1974	MOTION by Resp. for order to show cause why proposed facts and evidence should not be accepted as established. (Proposed Second Supplemental Stipulation of Facts Attached) (C/S 4/12/74)	GRANTED April 12, 1974 See Order Apr. 15, 1974	APR 15 1974
Apr. 15, 1974	ORDER, that resp's motion is granted and further ORDER, that petr shall, on or before May 20, 1974 file a response to this order, and show cause on May 29, 1974 at Wash, D.C.		APR 17 1974
April 25, 1974	PETR'S RESPONSE to Court's order dated April 15, 1974.		MAY 3 1974
	(continued to page 2)		

DOCKET NO. 3789-71

(Continuation)

VIVIEN KELLEMS			PETITIONER	PAGE 2
Date			Action	Served
Month	Day	Year		
May 1, 1974	ORDER, that the proposed (Second Supplemental Stipulation of Facts) with att. exhs., and exh. A attached to respondent's motion filed April 12, 1974 are accepted as established for the purpose of these cases. It is further ORDERED, that petitioner sh w cause on June 3, 1974, at Washington, D.C. and it is further ORDERED, that these cases are stricken from the calendar at Washington, D.C. on May 29, 1974.			MAY 3 1974
June 3, 5, 1974	HEARING at Washington, D.C. before Judge Raum. Case continued for trial in due course, see order dated June 19, 1974.			
June 7, 1974	TRANSCRIPT of June 5, 1974 received.			
June 19, 1974	ORDER that this case is restored to the general docket for trial in due course.			JUN 26 1974
June 25, 1974	ORDER that a hearing under the Court's order dated May 1, 1974 is continued to a date and time to be set by further order.			JUN 26 1974
June 26, 1974	JOINT MOTION to calendar cases for trial at Special Trial Session in Washington, D.C. during July 8, 1974 and July 26, 1974.		See Order July 3, 1974	
July 3, 1974	ORDER that said motion/is granted and case is calendared for trial on July 25, 1974 at Washington, D.C.; further ORDER that pursuant to the Court's order dated June 25, 1974 case is also calendared at the above-stated time and place for hearing on the Court's order dated May 1, 1974.			JUL 5 1974

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GPO 892-07

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 3789-71

(Continuation)

VIVIEN KELLEMS			PETITIONER	PAGE 3
Date	Filings and Proceedings	Action	Served	
Month Day Year				
July 25, 1974	TRIAL at Washington, D.C. before Judge Wiles.			
	Hearing held on the Court's order to show cause dated			
	May 1, 1974 (See Order dated July 25, 1974).			
	Respondent's oral motion to dismiss for failure to			
	properly prosecute - Granted.			
	Petr's oral motion for Jury Trial. (Memo Sur Order to be Written)			
	Stipulation of facts with attached exhibits 1A-7G filed.			
	First Supplemental Stipulation of facts filed.			
July 30, 1974	Transcript of July 25, 1974 received.			
July 25, 1974	ORDER, That paragraph 39 of the "Second Supplemental		AUG 7 1974	
	Stipulation of Facts" is accepted as established for			
	the purposes of these cases.			
August 5, 1974	MEMORANDUM SUR ORDER, That petitioner's oral motion		AUG 7 1974	
	requesting a Jury Trial is denied.			
August 7, 1974	ORDER, that Respondent's oral motion is granted and		AUG 7 1974	
	that this case is dismissed for failure to properly			
	prosecute.			
	ORDER OF DISMISSAL AND DECISION ENTERED, Judge Wiles.			
Sept. 4, 1974	MOTION by Petr. to vacate decision, reconsider order of	DENIED Sept. 9, 1974	SEP 10 1974	
	dismissal and grant hearing on merits.			
Sept. 11, 1974	JOINT MOTION to correct transcript.	GRANTED Sept. 16, 1974	SEP 16 1974	
APPELLATE PROCEEDINGS				
Oct. 29, 1974	NOTICE OF APPEAL to U.S.C.A., 2nd Cir., filed by Petr.		Oct. 30, 1974	
Oct. 30, 1974	NOTICE of Filing with copy of notice of appeal sent to			
(continued on page 4)				

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UNITED STATES TAX COURT
GENERAL DOCKET

DOCKET NO. 3789-71

(Continuation)

[illegible]

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 8862-72

<p>IVIEN KELLEMS</p> <p>Newberry Road East Haddam, Conn. 06423</p> <p style="text-align: center;">PETITIONER.</p>	<p>APPEARANCES FOR PETITIONER:</p> <p>David R. Shelton, Attorney-Builder, NAME Washington, D.C. (W/D 11/12/73)</p> <p>ADDRESS _____</p>
VS.	
<p>COMMISSIONER OF INTERNAL REVENUE,</p> <p style="text-align: center;">RESPONDENT.</p>	

Date		Filings and Proceedings	Action	Served
Month	Day Year			
Dec. 1,	1972	PETITION FILED: FEE PAID Dec. 1, 1972		Dec. 5, 1972
Dec. 1,	1972	REQUEST by petr. for trial at Washington, D.C.	GRANTED Dec. 5, 1972	Dec. 5, 1972
Jan. 18,	1973	MOTION by Resp. for further and better statement in Petition or to strike and to strike in Part.	DENIED Mar. 7, 1973	MAR 12 1973
Jan. 23,	1973	NOTICE of filing of Resp. motion / filed Jan. 18, 1973 and hearing on March 7, 1973.		Jan. 23, 1973
		(Amended pleading due Feb. 20, 1973)		
Feb. 5,	1973	MEMORANDUM by Petr. in opposition to resp. motion filed.		FEB 7 1973
Mar. 7,	1973	HEARING at Washington, D.C. before Judge Drennen. Respondent's motion filed Jan. 18, 1973 is denied.		
Mar. 12,	1973	TRANSCRIPT of Mar. 7, 1973 rec'd.		May 3, 1973
May 2,	1973	ANSWER by Resp. filed.	GRANTED Nov. 12, 1973	NOV 13 1973
Nov. 12,	1973	MOTION by David R. Shelton to withdraw as counsel of record. (Consent by Petr.)		
Feb. 25,	1974	NOTICE for Trial on June 3, 1974 at Washington, D.C.		Feb. 25, 1974
April 11,	1974	MOTION by Resp. to consolidate #3789-71, #8862-72, & #6033-73 for Trial, Briefing and Opinion. (No Obj. Petr.)	GRANTED April 12, 1974 See Order Apr. 15, 1974	APR 15 1974
Apr. 12,	1974	MOTION by Resp. for order to show cause why proposed facts and evidence should not be accepted as established. (Second Supplemental Stipulation of Facts Attached)		

continued on page 2

		PETITIONER	PAGE 2
Date	Filings and Proceedings	Action	Served
Month Day Year			
Apr. 15, 1974	ORDER, that resp's motion is granted and further		APR 17 1974
	ORDER, that petr shall, on or before May 20,		
	1974 file a response to this order, and		
	show cause on May 29, 1974 at Wash. D.C.		
April 25, 1974	PETR'S RESPONSE to Court's order dated April 15, 1974.		MAY 3 1974
May 1, 1974	ORDER, that the proposes (Second Supplemental Stip-		MAY 3 1974
	ulation of Facts) with att. exhs., and exh. A attached		
	to respondent's motion filed April 12, 1974 are acc-		
	epted as established for the purpose of these casss.		
	It is further		
	ORDERED, that petitioner show cause on June 3, 1974,		
	at Washington, D.C. and it is further		
	ORDERED, that these cases are stricken from the cal-		
	endar at Washington, D.C. on May 29, 1974.		
June 3, 5, 1974	HEARING at Washington, D.C. before Judge Raum.		
	Case continued for trial in due course, see order		
	dated June 19, 1974.		
June 7, 1974	TRANSCRIPT of June 5, 1974 received.		
June 19, 1974	ORDER that this case is restored to the general docket		JUN 26 1974
	for trial in due course.		
June 25, 1974	ORDER that a hearing under the Court's order dated May		JUN 26 1974
	1, 1974 is continued to a date and time to be set by		
	further order.		
June 26, 1974	JOINT MOTION to calendar cases for trial at Special	See Order	
	Trial Session in Washington, D.C. during July 8, 1974	July 3, 1974	
	and July 26, 1974.		
	(continued to page 3)		

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 8862-72

(Continuation)

VIVIEN KELLEMS		PETITIONER	PAGE 3
Date	Filings and Proceedings	Action	Served
Month Day Year			
July 3, 1974	ORDER that said motion to calendar case for trial is granted		JUL 5 1974
	and case is calendared for trial on July 25, 1974 at		
	Washington, D.C.; further		
	ORDER that pursuant to the Court's order dated June 25,		
	1974 case is also calendared at the above-stated		
	time and place for hearing on the Court's order		
	dated May 1, 1974.		
July 25, 1974	TRIAL at Washington, D.C. before Judge Wiles.		
	HEARING held on the Court's order to show cause dated		
	May 1, 1974 (See Order dated July 25, 1974).		
	Respondent's oral motion to dismiss for failure to		
	properly prosecute- Granted.		
	Petr's oral motion for Jury Trial. (Memo Sur Order to be Written)		
	Stipulation of facts with attached exhibits 1A-7G filed.		
	First Supplemental Stipulation of facts filed.		
July 30, 1974	TRANSCRIPT of July 25, 1974 received.		
July 25, 1974	ORDER, that paragraph 39 of the "Second Supplemental		AUG 7 1974
	Stipulation of Facts is accepted as established for		
	the purposes of these cases.		
August 5, 1974	MEMORANDUM SUR ORDER, That petitioner's oral motion		AUG 7 1974
	requesting a Jury Trial is denied.		
August 7, 1974	ORDER, that Respondent's oral motion is granted and that		AUG 7 1974
	this case is dismissed for failure to properly		
	prosecute. ORDER OF DISMISSAL AND DECISION ENTERED, Judge Wiles.		

UNITED STATES TAX COURT
GENERAL DOCKET

DOCKET NO. 8862-72

(Continuation)

[illegible]

UNITED STATES TAX COURT GENERAL DOCKET

DOCKET NO. 6033-7

VIVIEN KELLEMS

Newberry Rd.
East Haddam, Conn. 06423

PETITIONER,

VS.

COMMISSIONER OF INTERNAL REVENUE,

RESPONDENT.

APPEARANCES FOR PETITIONER:

~~David R. Shelton~~ ~~Munsey Bldg.~~ ~~Washington~~
NAME ~~DC~~ ~~20004~~ (W/D/ 11/12/73)

ADDRESS

Date Month Day Year		Filings and Proceedings	Action	Served
Aug. 6, 1973		PETITION FILED: FEE PAID		
		Aug. 6, 1973		
Aug. 6, 1973		REQUEST by Petr. for trial at Washington, D.C.	GRANTED	Aug. 7, 1973
Aug. 24, 1973		ANSWER by Resp. filed.	Aug. 7, 1973	Aug. 7, 1973
Nov. 12, 1973		MOTION by David R. Shelton to withdraw as counsel of record. (Consent by Petr.)	GRANTED Nov. 12, 1973	Aug. 27, 1973 NOV 13 1973
Feb. 25, 1974		NOTICE of Trial on June 3, 1974 at Washington, D.C.		
April 11, 1974		MOTION by Resp. to consolidate #3789-71, #8862-72, & #6033-73 for Trial, Briefing and Opinion. (No Obj. Petr.)		Feb. 25, 1974
April 12, 1974		MOTION by Resp. for order to show cause why proposed facts and evidence should not be accepted as established. (Proposed Second Supplemental Stipulation of Facts Attached) (C/S 4/12/74)	GRANTED April 12, 1974 See Order Apr. 15, 1974	APR 15 1974
Apr. 15, 1974		ORDER, that resp's motion is granted and further		APR 17 1974
		ORDER, that petr shall, on or before May 20, 1974 file a response to this order, and show cause on May 29, 1974 at Wash.D.C.		
May 25, 1974		PETR'S RESPONSE to Court's order dated April 15, 1974.		MAY 3 1974

(continued to page 2)

VIVIEN KELLEY'S			PETITIONER	PAGE 2
Date	Filings and Proceedings	Action	Served	
Month Day Year				
May 1, 1974	ORDER, that the proposed (Second Supplemental Stipulation of Facts) with att. exha., and exh. A attached to respondent's motion filed April 12, 1974 are accepted as established for the purpose of these cases.			MAY 3 1974
	It is further			
	ORDERED, that petitioner show cause on June 3, 1974, at Washington, D.C. and it is further			
	ORDERED, that these cases are stricken from the calendar at Washington, D.C. on May 29, 1974.			
June 3, 5, 1974	HEARING at Washington, D.C. before Judge Raum.			
	Case continued for trial in due course, see order dated June 19, 1974.			
June 7, 1974	TRANSCRIPT of June 5, 1974 received.			
June 19, 1974	ORDER that this case is restored to the general docket for trial in due course.			JUN 26 1974
June 25, 1974	ORDER that a hearing under the Court's order dated May 1, 1974 is continued to a date and time to be set by further order.			JUN 26 1974
June 26, 1974	JOINT MOTION to calendar cases for trial at Special trial Session in Washington, D.C. during July 8, 1974 and July 26, 1974.	See Order July 3, 1974		
July 3, 1974	ORDER that said motion to calendar case for trial is granted and case is calendared for trial on July 25, 1974 at Washington, D.C.; further			JUL 5 1974
	ORDER that pursuant to the Court's order dated June 25, 1974 case is also calendared at the above-stated time and place for hearing on the Court's order dated May 1, 1974.			

UNITED STATES TAX COURT

GENERAL DOCKET

DOCKET NO. 6033-73

(Continuation)

VIVIEN KELLEMS		PETITIONER	PAGE 3
Date Month Day Year	Filings and Proceedings	Action	Served
July 25, 1974	TRIAL at Washington, D. C. before Judge Wiles.		
	Hearing held on the Court's order to show cause dated		
	May 1, 1974 (See Order dated July 25, 1974).		
	Respondent's oral motion to disaiss for failure to		
	properly prosecute--Granted.		
	Petr's oral motion for Jury Trial. (Memo Sur Order to be Written)		
	Stipulation of facts with attached exhibits 1A-7G filed.		
	First Supplemental Stipulation of facts filed.		
July 25, 1974	ORDER, that paragraph 39 of the "Secend Supplemental		AUG 7 1974
	Stipulation of Facts is accepted as established for		
	the purposes of these cases.		
July 30, 1974	TRANSCRIPT of July 25, 1974 received.		
August 5, 1974	MEMORANDUM SUR ORDER, That petitioner's oral motion		AUG 7 1974
	requesting a Jury Trial is denied.		
August 7, 1974	ORDER, that Respondent's oral motion is granted and that		AUG 7 1974
	this case is dismissed for failure to properly prosecute.		
	ORDER OF DISMISSAL AND DECISION ENTERED, Judge Wiles.		
Sept. 4, 1974	MOTION by Petr. to Vacate Decision, Reconsider Order of	DENIED Sept. 9, 1974	SEP 10 1974
	Dismissal and Grant Hearing on the Merits.		
SEPT. 11, 1974	JOINT MOTION to Correct Transcript.	GRANTED Sep. 16, 1974	SEP 16 1974
	APPELLATE PROCEEDINGS		
Oct. 29, 1974	NOTICE OF APPEAL to U.S.C.A., 2nd Cir., filed by Petr.		Oct. 30, 1974
Oct. 30, 1974	NOTICE of Filing with copy of notice of appeal sent to		
	Mr. Meade Whitaker, Chief Counsel.		Oct. 30, 1974

(continued on page 4)

UNITED STATES TAX COURT

DOCKET NO. 6033-73

(Continuation)

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RECEIVED IN
UNITED STATES TAX COURT
WASHINGTON

1974 AUG 7 PM 4 11

VIVIEN KELLEMS,

TAX COURT
Petitioner,

CLERK
COUNSEL
SERV.

v.

Docket No. 3789-71

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

ORDER OF DISMISSAL AND DECISION

This case was originally calendared for trial at the Trial Session beginning June 3, 1974, at Washington, D. C. Because of petitioner's illness, petitioner was unable to try her case at the originally scheduled time and requested a postponement of the trial of her case to some later date during the same trial session. The Court was unable to reschedule the case and therefore restored it to the general docket for trial in due course. Thereafter, the parties jointly moved that the Court calendar the case for trial at a special trial session of the Court anytime during the period of July 8, 1974 through and including July 26, 1974. Accordingly, the Chief Judge calendared this case for trial at a special session beginning at 10:00 a.m., July 25, 1974, at Washington, D. C.

On July 25, 1974, the case was called for trial on the merits before a special session of this Court. At that time, however, petitioner made a demand for a trial by jury and indicated that she was not prepared to proceed with the trial of her case on the merits. Petitioner had not previously notified either the respondent or this Court that she was ill and did not intend to proceed with the trial of her case or that she intended to request a jury trial.

Having heard the petitioner's motion for a jury trial and having recessed temporarily to consider the merits of petitioner's motion, the Court reconvened and denied said motion. Whereupon the Court requested that petitioner proceed with the trial of her case. Petitioner replied that she was not ready to proceed. The facts in this case having been stipulated to a great extent and the parties themselves having stated that trial of this case would require no more than a half a day, the Court inquired whether petitioner would be prepared to try her case during the afternoon of July 25, 1974, to which question the petitioner again answered in the negative.

Thereupon respondent made a motion to dismiss the case for failure to prosecute. Based upon the evidence indicated in the record and considering that the petition in this case had been filed for a substantial period of time, that a continuance in this case had previously been granted, that petitioner herself requested that this Court hold a special trial session to hear her case, and that petitioner having so requested then failed to notify this Court or the respondent that she did not intend to try her case on that date, it is

ORDERED: That respondent's oral motion is granted and that this case is dismissed for failure to properly prosecute.

It is further,

ORDERED and DECIDED: That there are deficiencies in income tax due from the petitioner for the years 1966 and 1967 in the respective amounts of \$5,782.11 and \$6,507.95.

Entered: AUG 7 1974

Daniel D. Wiley

Judge.

RECEIVED IN
DOCKET SECTION
UNITED STATES TAX COURT

WASHINGTON
JUL 7 PM 4 11

TAX COURT DIVISION
CHIEF CLERK
INTERNAL REVENUE SERV.

VIVIEN KELLEMS,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 8862-72.

ORDER OF DISMISSAL AND DECISION

This case was originally calendared for trial at the Trial Session beginning June 3, 1974, at Washington, D. C. Because of petitioner's illness, petitioner was unable to try her case at the originally scheduled time and requested a postponement of the trial of her case to some later date during the same trial session. The Court was unable to reschedule the case and therefore restored it to the general docket for trial in due course. Thereafter, the parties jointly moved that the Court calendar the case for trial at a special trial session of the Court anytime during the period of July 8, 1974 through and including July 26, 1974. Accordingly, the Chief Judge calendared this case for trial at a special session beginning at 10:00 a.m., July 25, 1974, at Washington, D. C.

On July 25, 1974, the case was called for trial on the merits before a special session of this Court. At that time, however, petitioner made a demand for a trial by jury and indicated that she was not prepared to proceed with the trial of her case on the merits. Petitioner had not previously notified either the respondent or this Court that she was ill and did not intend to proceed with the trial of her case or that she intended to request a jury trial.

Having heard the petitioner's motion for a jury trial and having recessed temporarily to consider the merits of petitioner's motion, the Court reconvened and denied said motion. Whereupon the Court requested that petitioner proceed with the trial of her case. Petitioner replied that she was not ready to proceed. The facts in this case having been stipulated to a great extent and the parties themselves having stated that trial of this case would require no more than a half a day, the Court inquired whether petitioner would be prepared to try her case during the afternoon of July 25, 1974, to which question the petitioner again answered in the negative.

- 2 -

Thereupon respondent made a motion to dismiss the case for failure to prosecute. Based upon the evidence indicated in the record and considering that the petition in this case had been filed for a substantial period of time, that a continuance in this case had previously been granted, that petitioner herself requested that this Court hold a special trial session to hear her case, and that petitioner having so requested then failed to notify this Court or the respondent that she did not intend to try her case on that date, it is .

ORDERED: That respondent's oral motion is granted and that this case is dismissed for failure to properly prosecute.

It is further,

ORDERED and DECIDED: That there are deficiencies in income tax and additions thereto due from the petitioner as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Additions to tax under the</u> <u>Internal Revenue Code of 1954</u>		
		<u>Section 6651(a)</u>	<u>Section 6653(a)</u>	<u>Section 6654</u>
1968	\$21,391.73	\$1,879.18	\$1,069.59	\$129.53
1969	21,255.05	5,313.76	1,062.75	680.17

Entered: AUG 7 1974

Daniel D. Miller
Judge

RECEIVED IN
DOCKET SECTION

UNITED STATES TAX COURT

WASHINGTON 7 PM 4 11
1214 REG

TAX COURT DIVISION
OFFICE OF CHIEF COUNSEL
INTERNAL REVENUE SERV.

VIVIAN KELLEMS,

Petitioner,

v.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Docket No. 6033-73.

ORDER OF DISMISSAL AND DECISION

This case was originally calendared for trial at the Trial Session beginning June 3, 1974, at Washington, D. C. Because of petitioner's illness, petitioner was unable to try her case at the originally scheduled time and requested a postponement of the trial of her case to some later date during the same trial session. The Court was unable to reschedule the case and therefore restored it to the general docket for trial in due course. Thereafter, the parties jointly moved that the Court calendar the case for trial at a special trial session of the Court anytime during the period of July 8, 1974 through and including July 26, 1974. Accordingly, the Chief Judge calendared this case for trial at a special session beginning at 10:00 a.m., July 25, 1974, at Washington, D. C.

On July 25, 1974, the case was called for trial on the merits before a special session of this Court. At that time, however, petitioner made a demand for a trial by jury and indicated that she was not prepared to proceed with the trial of her case on the merits. Petitioner had not previously notified either the respondent or this Court that she was ill and did not intend to proceed with the trial of her case or that she intended to request a jury trial.

Having heard the petitioner's motion for a jury trial and having recessed temporarily to consider the merits of petitioner's motion, the Court reconvened and denied said motion. Whereupon the Court requested that petitioner proceed with the trial of her case. Petitioner replied that she was not ready to proceed. The facts in this case having been stipulated to a great extent and the parties themselves having stated that trial of this case would require no more than a half a day, the Court inquired whether petitioner would be prepared to try her case during the afternoon of July 25, 1974, to which question the petitioner again answered in the negative.



Thereupon respondent made a motion to dismiss the case for failure to prosecute. Based upon the evidence indicated in the record and considering that the petition in this case had been filed for a substantial period of time, that a continuance in this case had previously been granted, that petitioner herself requested that this Court hold a special trial session to hear her case, and that petitioner having so requested then failed to notify this Court or the respondent that she did not intend to try her case on that date, it is

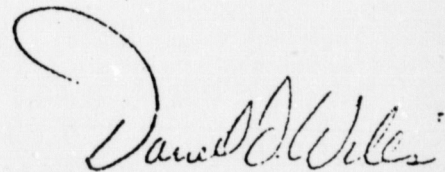
ORDERED: That respondent's oral motion is granted and that this case is dismissed for failure to properly prosecute.

It is further,

ORDERED and DECIDED: That there are deficiencies in income tax and additions thereto due from the petitioner as follows:

<u>Year</u>	<u>Deficiency</u>	<u>Additions to tax under the Internal Revenue Code of 1954</u>		
		<u>Section 6651(a)</u>	<u>Section 6653(a)</u>	<u>Section 6654</u>
1970	\$15,827.23	\$3,956.81	\$791.36	\$506.47
1971	15,493.69	3,873.42	774.68	495.70

Entered: AUG 7 1974


Judge